IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.409 OF 2003

The Commissioner of Income-tax-3 .. Appellant.
V/s.
M/s.Radiant Texfab Limited .. Respondent.

Mr.R.V. Desai, senior counsel with Ms.S.V. Bharua i/b. C.S. Jetly for the appellant.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 3RD NOVEMBER, 2004.

P.C. :

Heard.

2. The Tribunal has placed reliance on the judgment of the Supreme Court in the case of Western States Trading Co. P. Ltd. V/s. CIT (Central), Calcutta [80 ITR 21]. In view thereof, we are satisfied that no substantial question of law arises in this appeal.

3. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)